

|                                                                                                                                                                                                                                                            |                                                                                              |                                                                                                                                                                                              |                                                                                                            |               |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|---------------|
| Form <b>F-66 (IA-2)</b><br>(5-8-2013)                                                                                                                                                                                                                      |                                                                                              |                                                                                                                                                                                              |                                                                                                            |               |
| <div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div> <div>CITY OF GRAND MOUND, IOWA</div> <div>DUE: December 1, 2013</div>                                                           |                                                                                              | <div>16202300900000</div> <div>CITY CLERK</div> <div>PO BOX 206 615 SUNNYSIDE ST</div> <div>GRAND MOUND, IA 52751</div> <div>(Please correct any error in name, address, and ZIP Code)</div> |                                                                                                            |               |
| WHEN COMPLETED, PLEASE RETURN TO                                                                                                                                                                                                                           | Mary Mosiman, CPA<br>Auditor of State<br>State Capitol Building<br>Des Moines, IA 50319-0004 | NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.    |                                                                                                            |               |
| ALL FUNDS                                                                                                                                                                                                                                                  |                                                                                              |                                                                                                                                                                                              |                                                                                                            |               |
| Item description                                                                                                                                                                                                                                           | Governmental<br>(a)                                                                          | Proprietary<br>(b)                                                                                                                                                                           | Total actual<br>(c)                                                                                        | Budget<br>(d) |
| Revenues and Other Financing Sources                                                                                                                                                                                                                       |                                                                                              |                                                                                                                                                                                              |                                                                                                            |               |
| Taxes levied on property                                                                                                                                                                                                                                   | 174,258                                                                                      |                                                                                                                                                                                              | 174,258                                                                                                    | 171,685       |
| Less: Uncollected property taxes-levy year                                                                                                                                                                                                                 | 0                                                                                            |                                                                                                                                                                                              | 0                                                                                                          | 0             |
| Net current property taxes                                                                                                                                                                                                                                 | 174,258                                                                                      |                                                                                                                                                                                              | 174,258                                                                                                    | 171,685       |
| Delinquent property taxes                                                                                                                                                                                                                                  | 0                                                                                            |                                                                                                                                                                                              | 0                                                                                                          | 0             |
| TIF revenues                                                                                                                                                                                                                                               | 0                                                                                            |                                                                                                                                                                                              | 0                                                                                                          | 0             |
| Other city taxes                                                                                                                                                                                                                                           | 61,469                                                                                       | 0                                                                                                                                                                                            | 61,469                                                                                                     | 62,646        |
| Licenses and permits                                                                                                                                                                                                                                       | 1,517                                                                                        | 0                                                                                                                                                                                            | 1,517                                                                                                      | 1,575         |
| Use of money and property                                                                                                                                                                                                                                  | 4,842                                                                                        | 0                                                                                                                                                                                            | 4,842                                                                                                      | 1,450         |
| Intergovernmental                                                                                                                                                                                                                                          | 252,008                                                                                      | 0                                                                                                                                                                                            | 252,008                                                                                                    | 747,340       |
| Charges for fees and service                                                                                                                                                                                                                               | 0                                                                                            | 215,312                                                                                                                                                                                      | 215,312                                                                                                    | 180,908       |
| Special assessments                                                                                                                                                                                                                                        | 0                                                                                            | 0                                                                                                                                                                                            | 0                                                                                                          | 10,000        |
| Miscellaneous                                                                                                                                                                                                                                              | 6,083                                                                                        | 0                                                                                                                                                                                            | 6,083                                                                                                      | 1,000         |
| Other financing sources                                                                                                                                                                                                                                    | 161,654                                                                                      | 391,035                                                                                                                                                                                      | 552,689                                                                                                    | 114,532       |
| Total revenues and other sources                                                                                                                                                                                                                           | 661,831                                                                                      | 606,347                                                                                                                                                                                      | 1,268,178                                                                                                  | 1,291,136     |
| Expenditures and Other Financing Uses                                                                                                                                                                                                                      |                                                                                              |                                                                                                                                                                                              |                                                                                                            |               |
| Public safety                                                                                                                                                                                                                                              | 37,667                                                                                       | 0                                                                                                                                                                                            | 37,667                                                                                                     | 42,345        |
| Public works                                                                                                                                                                                                                                               | 93,339                                                                                       | 0                                                                                                                                                                                            | 93,339                                                                                                     | 93,120        |
| Health and social services                                                                                                                                                                                                                                 | 0                                                                                            | 0                                                                                                                                                                                            | 0                                                                                                          | 0             |
| Culture and recreation                                                                                                                                                                                                                                     | 31,576                                                                                       | 0                                                                                                                                                                                            | 31,576                                                                                                     | 37,508        |
| Community and economic development                                                                                                                                                                                                                         | 269,460                                                                                      | 0                                                                                                                                                                                            | 269,460                                                                                                    | 303,992       |
| General government                                                                                                                                                                                                                                         | 90,618                                                                                       | 0                                                                                                                                                                                            | 90,618                                                                                                     | 90,825        |
| Debt service                                                                                                                                                                                                                                               | 0                                                                                            | 0                                                                                                                                                                                            | 0                                                                                                          | 0             |
| Capital projects                                                                                                                                                                                                                                           | 189,269                                                                                      | 0                                                                                                                                                                                            | 189,269                                                                                                    | 507,532       |
| Total governmental activities expenditures                                                                                                                                                                                                                 | 711,929                                                                                      | 0                                                                                                                                                                                            | 711,929                                                                                                    | 1,075,322     |
| Business type activities                                                                                                                                                                                                                                   | 0                                                                                            | 573,407                                                                                                                                                                                      | 573,407                                                                                                    | 178,903       |
| Total ALL expenditures                                                                                                                                                                                                                                     | 711,929                                                                                      | 573,407                                                                                                                                                                                      | 1,285,336                                                                                                  | 1,254,225     |
| Other financing uses, including transfers out                                                                                                                                                                                                              | 161,654                                                                                      | 0                                                                                                                                                                                            | 161,654                                                                                                    | 0             |
| Total ALL expenditures/And other financing uses                                                                                                                                                                                                            | 873,583                                                                                      | 573,407                                                                                                                                                                                      | 1,446,990                                                                                                  | 1,254,225     |
| Excess revenues and other sources over (Under) Expenditures/And other financing uses                                                                                                                                                                       | -211,752                                                                                     | 32,940                                                                                                                                                                                       | -178,812                                                                                                   | 36,911        |
| Beginning fund balance July 1, 2012                                                                                                                                                                                                                        | 543,346                                                                                      | 204,602                                                                                                                                                                                      | 747,948                                                                                                    | 691,354       |
| Ending fund balance June 30, 2013                                                                                                                                                                                                                          | 331,594                                                                                      | 237,542                                                                                                                                                                                      | 569,136                                                                                                    | 728,265       |
| Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations. |                                                                                              |                                                                                                                                                                                              |                                                                                                            |               |
| Indebtedness at June 30, 2013                                                                                                                                                                                                                              | Amount - Omit cents                                                                          | Indebtedness at June 30, 2013                                                                                                                                                                | Amount - Omit cents                                                                                        |               |
| General obligation debt                                                                                                                                                                                                                                    | \$ 0                                                                                         | Other long-term debt                                                                                                                                                                         | \$ 18,899                                                                                                  |               |
| Revenue debt                                                                                                                                                                                                                                               | \$ 750,000                                                                                   | Short-term debt                                                                                                                                                                              | \$ 0                                                                                                       |               |
| TIF Revenue debt                                                                                                                                                                                                                                           | \$ 0                                                                                         |                                                                                                                                                                                              |                                                                                                            |               |
|                                                                                                                                                                                                                                                            |                                                                                              | General obligation debt limit                                                                                                                                                                | \$ 1,390,752                                                                                               |               |
| CERTIFICATION                                                                                                                                                                                                                                              |                                                                                              |                                                                                                                                                                                              |                                                                                                            |               |
| THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF                                                                                                                                                                                     |                                                                                              |                                                                                                                                                                                              |                                                                                                            |               |
| Signature of city clerk                                                                                                                                                                                                                                    |                                                                                              | Date Published/Posted                                                                                                                                                                        | Mark (x) one<br><input checked="" type="checkbox"/> Date Published<br><input type="checkbox"/> Date Posted |               |
|                                                                                                                                                                                                                                                            |                                                                                              | 10/19/2013                                                                                                                                                                                   |                                                                                                            |               |
| Printed name of city clerk                                                                                                                                                                                                                                 | Telephone                                                                                    | Area Code                                                                                                                                                                                    | Number                                                                                                     | Extension     |
| Melissa Conner                                                                                                                                                                                                                                             |                                                                                              | 563                                                                                                                                                                                          | 847-2190                                                                                                   |               |
| Signature of Mayor or other City official (Name and Title)                                                                                                                                                                                                 |                                                                                              |                                                                                                                                                                                              | Date signed                                                                                                |               |
|                                                                                                                                                                                                                                                            |                                                                                              |                                                                                                                                                                                              | 10/14/2013                                                                                                 |               |
| PLEASE PUBLISH THIS PAGE ONLY                                                                                                                                                                                                                              |                                                                                              |                                                                                                                                                                                              |                                                                                                            |               |

| Part I   | REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 |                |                        | CITY OF GRAND MOUND        |                     |                         | <input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS<br>Indicate by placing an <b>X</b> in the appropriate box on this sheet ONLY |                                                             |                    |      |                                                  |          |
|----------|------------------------------------------------------------------|----------------|------------------------|----------------------------|---------------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|--------------------|------|--------------------------------------------------|----------|
| Line No. | Item description                                                 | General<br>(a) | Special revenue<br>(b) | TIF special revenue<br>(c) | Debt service<br>(d) | Capital projects<br>(e) | Permanent<br>(f)                                                                                                                                                     | Total governmental<br>(Sum of cols. (a) through (f))<br>(g) | Proprietary<br>(h) | Code | GRAND TOTAL<br>(Sum of cols. (g) and (h))<br>(i) | Line No. |
| 1        | <b>Section A - TAXES</b>                                         |                |                        |                            |                     |                         |                                                                                                                                                                      |                                                             |                    |      |                                                  | 1        |
| 2        | <b>Taxes levied on property</b>                                  | 128,394        | 45,864                 |                            |                     |                         |                                                                                                                                                                      | 174,258                                                     |                    |      | 174,258                                          | 2        |
| 3        | Less: Uncollected property taxes - Levy year                     |                |                        |                            |                     |                         |                                                                                                                                                                      | 0                                                           |                    |      | 0                                                | 3        |
| 4        | Net current property taxes                                       | 128,394        | 45,864                 |                            | 0                   | 0                       | 0                                                                                                                                                                    | 174,258                                                     |                    | T01  | 174,258                                          | 4        |
| 5        | Delinquent property taxes                                        |                |                        |                            |                     |                         |                                                                                                                                                                      | 0                                                           |                    | T01  | 0                                                | 5        |
| 6        | <b>Total property tax</b>                                        | 128,394        | 45,864                 |                            | 0                   | 0                       | 0                                                                                                                                                                    | 174,258                                                     |                    |      | 174,258                                          | 6        |
| 7        | <b>TIF revenues</b>                                              |                |                        |                            |                     |                         |                                                                                                                                                                      | 0                                                           |                    | T01  | 0                                                | 7        |
|          | <b>Other city taxes</b>                                          |                |                        |                            |                     |                         |                                                                                                                                                                      |                                                             |                    |      |                                                  |          |
| 8        | Utility tax replacement excise taxes                             |                |                        |                            |                     |                         |                                                                                                                                                                      | 0                                                           |                    | T15  | 0                                                | 8        |
| 9        | Utility franchise tax (Chapter 364.2, Code of Iowa)              | 3,751          |                        |                            |                     |                         |                                                                                                                                                                      | 3,751                                                       |                    | T15  | 3,751                                            | 9        |
| 10       | Parimutuel wager tax                                             |                |                        |                            |                     |                         |                                                                                                                                                                      | 0                                                           |                    | C30  | 0                                                | 10       |
| 11       | Gaming wager tax                                                 |                |                        |                            |                     |                         |                                                                                                                                                                      | 0                                                           |                    | C30  | 0                                                | 11       |
| 12       | Mobile home tax                                                  |                |                        |                            |                     |                         |                                                                                                                                                                      | 0                                                           |                    | T19  | 0                                                | 12       |
| 13       | Hotel/motel tax                                                  |                |                        |                            |                     |                         |                                                                                                                                                                      | 0                                                           |                    | T19  | 0                                                | 13       |
| 14       | Other local option taxes                                         | 27,718         |                        |                            |                     | 30,000                  |                                                                                                                                                                      | 57,718                                                      |                    | T09  | 57,718                                           | 14       |
| 15       | <b>TOTAL OTHER CITY TAXES</b>                                    | 31,469         | 0                      | 0                          | 0                   | 30,000                  | 0                                                                                                                                                                    | 61,469                                                      | 0                  |      | 61,469                                           | 15       |
| 16       | <b>Section B - LICENSES AND PERMITS</b>                          | 1,517          |                        |                            |                     |                         |                                                                                                                                                                      | 1,517                                                       |                    | T29  | 1,517                                            | 16       |
| 17       | <b>Section C - USE OF MONEY AND PROPERTY</b>                     |                |                        |                            |                     |                         |                                                                                                                                                                      |                                                             |                    |      |                                                  | 17       |
| 18       | Interest                                                         | 2,152          | 547                    |                            |                     |                         |                                                                                                                                                                      | 2,699                                                       |                    | U20  | 2,699                                            | 18       |
| 19       | Rents and royalties                                              | 1              |                        |                            |                     |                         |                                                                                                                                                                      | 1                                                           |                    | U40  | 1                                                | 19       |
| 20       | Other miscellaneous use of money and property                    | 2,142          |                        |                            |                     |                         |                                                                                                                                                                      | 2,142                                                       |                    | U20  | 2,142                                            | 20       |
| 21       |                                                                  |                |                        |                            |                     |                         |                                                                                                                                                                      | 0                                                           |                    |      | 0                                                | 21       |
| 22       | <b>TOTAL USE OF MONEY AND PROPERTY</b>                           | 4,295          | 547                    | 0                          | 0                   | 0                       | 0                                                                                                                                                                    | 4,842                                                       | 0                  |      | 4,842                                            | 22       |
| 23       |                                                                  |                |                        |                            |                     |                         |                                                                                                                                                                      |                                                             |                    |      |                                                  | 23       |
| 24       | <b>Section D - INTERGOVERNMENTAL</b>                             |                |                        |                            |                     |                         |                                                                                                                                                                      |                                                             |                    |      |                                                  | 24       |
| 25       |                                                                  |                |                        |                            |                     |                         |                                                                                                                                                                      |                                                             |                    |      |                                                  | 25       |
| 26       | <b>Federal grants and reimbursements</b>                         |                |                        |                            |                     |                         |                                                                                                                                                                      |                                                             |                    |      |                                                  | 26       |
| 27       | Federal grants                                                   |                |                        |                            |                     |                         |                                                                                                                                                                      | 0                                                           |                    | B89  | 0                                                | 27       |
| 28       | Community development block grants                               |                |                        |                            |                     |                         |                                                                                                                                                                      | 0                                                           |                    | B50  | 0                                                | 28       |
| 29       | Housing and urban development                                    |                |                        |                            |                     |                         |                                                                                                                                                                      | 0                                                           |                    | B50  | 0                                                | 29       |
| 30       | Public assistance grants                                         |                |                        |                            |                     |                         |                                                                                                                                                                      | 0                                                           |                    | B79  | 0                                                | 30       |
| 31       | Payment in lieu of taxes                                         |                |                        |                            |                     |                         |                                                                                                                                                                      | 0                                                           |                    | B30  | 0                                                | 31       |
| 32       |                                                                  |                |                        |                            |                     |                         |                                                                                                                                                                      | 0                                                           |                    |      | 0                                                | 32       |
| 33       | <b>Total Federal grants and reimbursements</b>                   | 0              | 0                      | 0                          | 0                   | 0                       | 0                                                                                                                                                                    | 0                                                           | 0                  |      | 0                                                | 33       |
| 34       |                                                                  |                |                        |                            |                     |                         |                                                                                                                                                                      |                                                             |                    |      |                                                  | 34       |
| 35       |                                                                  |                |                        |                            |                     |                         |                                                                                                                                                                      |                                                             |                    |      |                                                  | 35       |
| 36       |                                                                  |                |                        |                            |                     |                         |                                                                                                                                                                      |                                                             |                    |      |                                                  | 36       |
| 37       |                                                                  |                |                        |                            |                     |                         |                                                                                                                                                                      |                                                             |                    |      |                                                  | 37       |
| 38       |                                                                  |                |                        |                            |                     |                         |                                                                                                                                                                      |                                                             |                    |      |                                                  | 38       |
| 39       |                                                                  |                |                        |                            |                     |                         |                                                                                                                                                                      |                                                             |                    |      |                                                  | 39       |
| 40       |                                                                  |                |                        |                            |                     |                         |                                                                                                                                                                      |                                                             |                    |      |                                                  | 40       |

Continued on next page

| Part I   | REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued |                |                        | CITY OF GRAND MOUND        |                     |                         | <input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS |                                                             |                    |      |                                                  |          |
|----------|-------------------------------------------------------------------------------|----------------|------------------------|----------------------------|---------------------|-------------------------|-----------------------------------------------------------------------------------------|-------------------------------------------------------------|--------------------|------|--------------------------------------------------|----------|
| Line No. | Item description                                                              | General<br>(a) | Special revenue<br>(b) | TIF special revenue<br>(c) | Debt service<br>(d) | Capital projects<br>(e) | Permanent<br>(f)                                                                        | Total governmental<br>(Sum of cols. (a) through (f))<br>(g) | Proprietary<br>(h) | Code | GRAND TOTAL<br>(Sum of cols. (g) and (h))<br>(i) | Line No. |
| 41       | Section D - INTERGOVERNMENTAL - Continued                                     |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 41       |
| 42       |                                                                               |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 42       |
| 43       | State shared revenues                                                         |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 43       |
| 44       | Road use taxes                                                                |                | 66,958                 |                            |                     |                         |                                                                                         | 66,958                                                      |                    | C46  | 66,958                                           | 44       |
| 45       |                                                                               |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 45       |
| 46       |                                                                               |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 46       |
| 47       |                                                                               |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 47       |
| 48       | Other state grants and reimbursements                                         |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 48       |
| 49       | State grants                                                                  |                | 174,933                |                            |                     |                         |                                                                                         | 174,933                                                     |                    | C89  | 174,933                                          | 49       |
| 50       | Iowa Department of Transportation                                             |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | C89  | 0                                                | 50       |
| 51       | Iowa Department of Natural Resources                                          |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | C89  | 0                                                | 51       |
| 52       | Iowa Department of Economic Development                                       |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | C89  | 0                                                | 52       |
| 53       | CEBA grants                                                                   |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | C89  | 0                                                | 53       |
| 54       |                                                                               |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | C89  | 0                                                | 54       |
| 55       |                                                                               |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                                | 55       |
| 56       |                                                                               |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                                | 56       |
| 57       |                                                                               |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                                | 57       |
| 58       |                                                                               |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                                | 58       |
| 59       |                                                                               |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                                | 59       |
| 60       | Total state                                                                   | 0              | 241,891                | 0                          | 0                   | 0                       | 0                                                                                       | 241,891                                                     | 0                  |      | 241,891                                          | 60       |
| 61       |                                                                               |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 61       |
| 62       | Local grants and reimbursements                                               |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 62       |
| 63       | County contributions                                                          |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                                | 63       |
| 64       | Library service                                                               |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | D89  | 0                                                | 64       |
| 65       | Township contributions                                                        |                |                        |                            |                     | 10,117                  |                                                                                         | 10,117                                                      |                    | D89  | 10,117                                           | 65       |
| 66       | Fire/EMT service                                                              |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | D89  | 0                                                | 66       |
| 67       |                                                                               |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | D89  | 0                                                | 67       |
| 68       |                                                                               |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                                | 68       |
| 69       |                                                                               |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                                | 69       |
| 70       | Total local grants and reimbursements                                         | 0              | 0                      | 0                          | 0                   | 10,117                  | 0                                                                                       | 10,117                                                      | 0                  |      | 10,117                                           | 70       |
| 71       | TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)                         | 0              | 241,891                | 0                          | 0                   | 10,117                  | 0                                                                                       | 252,008                                                     | 0                  |      | 252,008                                          | 71       |
| 72       | Section E - CHARGES FOR FEES AND SERVICE                                      |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 72       |
| 73       | Water                                                                         |                |                        |                            |                     |                         |                                                                                         | 0                                                           | 91,247             | A91  | 91,247                                           | 73       |
| 74       | Sewer                                                                         |                |                        |                            |                     |                         |                                                                                         | 0                                                           | 75,903             | A8Ø  | 75,903                                           | 74       |
| 75       | Electric                                                                      |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | A92  | 0                                                | 75       |
| 76       | Gas                                                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | A93  | 0                                                | 76       |
| 77       | Parking                                                                       |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | A6Ø  | 0                                                | 77       |
| 78       | Airport                                                                       |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | AØ1  | 0                                                | 78       |
| 79       | Landfill/garbage                                                              |                |                        |                            |                     |                         |                                                                                         | 0                                                           | 48,162             | A81  | 48,162                                           | 79       |
| 80       | Hospital                                                                      |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | A36  | 0                                                | 80       |

| Part I   | REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued |                |                        |                            | CITY OF GRAND MOUND |                         |                  | <input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS |                    |      |                                                  |          |
|----------|-------------------------------------------------------------------------------|----------------|------------------------|----------------------------|---------------------|-------------------------|------------------|-----------------------------------------------------------------------------------------|--------------------|------|--------------------------------------------------|----------|
| Line No. | Item description                                                              | General<br>(a) | Special revenue<br>(b) | TIF special revenue<br>(c) | Debt service<br>(d) | Capital projects<br>(e) | Permanent<br>(f) | Total governmental<br>(Sum of cols. (a) through (f))<br>(g)                             | Proprietary<br>(h) | Code | GRAND TOTAL<br>(Sum of cols. (g) and (h))<br>(i) | Line No. |
| 81       | <b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>                   |                |                        |                            |                     |                         |                  |                                                                                         |                    |      |                                                  | 81       |
| 82       | Transit                                                                       |                |                        |                            |                     |                         |                  | 0                                                                                       |                    | A94  | 0                                                | 82       |
| 83       | Cable TV                                                                      |                |                        |                            |                     |                         |                  | 0                                                                                       |                    | T15  | 0                                                | 83       |
| 84       | Internet                                                                      |                |                        |                            |                     |                         |                  | 0                                                                                       |                    | A03  | 0                                                | 84       |
| 85       | Telephone                                                                     |                |                        |                            |                     |                         |                  | 0                                                                                       |                    | A03  | 0                                                | 85       |
| 86       | Housing authority                                                             |                |                        |                            |                     |                         |                  | 0                                                                                       |                    | A50  | 0                                                | 86       |
| 87       | Storm water                                                                   |                |                        |                            |                     |                         |                  | 0                                                                                       |                    | A80  | 0                                                | 87       |
| 88       | Other:                                                                        |                |                        |                            |                     |                         |                  |                                                                                         |                    |      |                                                  | 88       |
| 89       | Nursing home                                                                  |                |                        |                            |                     |                         |                  | 0                                                                                       |                    | A89  | 0                                                | 89       |
| 90       | Police service fees                                                           |                |                        |                            |                     |                         |                  | 0                                                                                       |                    | A89  | 0                                                | 90       |
| 91       | Prisoner care                                                                 |                |                        |                            |                     |                         |                  | 0                                                                                       |                    | A89  | 0                                                | 91       |
| 92       | Fire service charges                                                          |                |                        |                            |                     |                         |                  | 0                                                                                       |                    | A89  | 0                                                | 92       |
| 93       | Ambulance charges                                                             |                |                        |                            |                     |                         |                  | 0                                                                                       |                    | A89  | 0                                                | 93       |
| 94       | Sidewalk street repair charges                                                |                |                        |                            |                     |                         |                  | 0                                                                                       |                    | A44  | 0                                                | 94       |
| 95       | Housing and urban renewal charges                                             |                |                        |                            |                     |                         |                  | 0                                                                                       |                    | A5Ø  | 0                                                | 95       |
| 96       | River port and terminal fees                                                  |                |                        |                            |                     |                         |                  | 0                                                                                       |                    | A87  | 0                                                | 96       |
| 97       | Public scales                                                                 |                |                        |                            |                     |                         |                  | 0                                                                                       |                    | A89  | 0                                                | 97       |
| 98       | Cemetery charges                                                              |                |                        |                            |                     |                         |                  | 0                                                                                       |                    | A03  | 0                                                | 98       |
| 99       | Library charges                                                               |                |                        |                            |                     |                         |                  | 0                                                                                       |                    | A89  | 0                                                | 99       |
| 100      | Park, recreation, and cultural charges                                        |                |                        |                            |                     |                         |                  | 0                                                                                       |                    | A61  | 0                                                | 100      |
| 101      | Animal control charges                                                        |                |                        |                            |                     |                         |                  | 0                                                                                       |                    | A89  | 0                                                | 101      |
| 102      | Other charges - <i>Specify</i>                                                |                |                        |                            |                     |                         |                  | 0                                                                                       |                    |      | 0                                                | 102      |
| 103      |                                                                               |                |                        |                            |                     |                         |                  | 0                                                                                       |                    |      | 0                                                | 103      |
| 104      | <b>TOTAL CHARGES FOR SERVICE</b>                                              | 0              | 0                      | 0                          | 0                   | 0                       | 0                | 0                                                                                       | 215,312            |      | 215,312                                          | 104      |
| 105      |                                                                               |                |                        |                            |                     |                         |                  |                                                                                         |                    |      |                                                  | 105      |
| 106      | <b>Section F - SPECIAL ASSESSMENTS</b>                                        |                |                        |                            |                     |                         |                  | 0                                                                                       |                    | U01  | 0                                                | 106      |
| 107      | <b>Section G - MISCELLANEOUS</b>                                              |                |                        |                            |                     |                         |                  |                                                                                         |                    |      |                                                  | 107      |
| 108      | Contributions                                                                 | 4,933          |                        |                            |                     |                         |                  | 4,933                                                                                   |                    | U99  | 4,933                                            | 108      |
| 109      | Deposits and sales/fuel tax refunds                                           |                |                        |                            |                     |                         |                  | 0                                                                                       |                    | U99  | 0                                                | 109      |
| 110      | Sale of property and merchandise                                              | 1,150          |                        |                            |                     |                         |                  | 1,150                                                                                   |                    | U11  | 1,150                                            | 110      |
| 111      | Fines                                                                         |                |                        |                            |                     |                         |                  | 0                                                                                       |                    | U30  | 0                                                | 111      |
| 112      | Internal service charges                                                      |                |                        |                            |                     |                         |                  | 0                                                                                       |                    | NR   | 0                                                | 112      |
| 113      | Other miscellaneous - <i>Specify</i>                                          |                |                        |                            |                     |                         |                  | 0                                                                                       |                    |      | 0                                                | 113      |
| 114      |                                                                               |                |                        |                            |                     |                         |                  | 0                                                                                       |                    |      | 0                                                | 114      |
| 115      |                                                                               |                |                        |                            |                     |                         |                  | 0                                                                                       |                    |      | 0                                                | 115      |
| 116      |                                                                               |                |                        |                            |                     |                         |                  | 0                                                                                       |                    |      | 0                                                | 116      |
| 117      |                                                                               |                |                        |                            |                     |                         |                  | 0                                                                                       |                    |      | 0                                                | 117      |
| 118      |                                                                               |                |                        |                            |                     |                         |                  | 0                                                                                       |                    |      | 0                                                | 118      |
| 119      |                                                                               |                |                        |                            |                     |                         |                  | 0                                                                                       |                    |      | 0                                                | 119      |
| 120      | <b>TOTAL MISCELLANEOUS</b>                                                    | 6,083          | 0                      | 0                          | 0                   | 0                       | 0                | 6,083                                                                                   | 0                  |      | 6,083                                            | 120      |

| Part I   | REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued       | CITY OF GRAND MOUND |                        |                            |                     |                         | <input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS |                                                             |                    |      |                                                  |          |
|----------|-------------------------------------------------------------------------------------|---------------------|------------------------|----------------------------|---------------------|-------------------------|-----------------------------------------------------------------------------------------|-------------------------------------------------------------|--------------------|------|--------------------------------------------------|----------|
| Line No. | Item description                                                                    | General<br>(a)      | Special revenue<br>(b) | TIF special revenue<br>(c) | Debt service<br>(d) | Capital projects<br>(e) | Permanent<br>(f)                                                                        | Total governmental<br>(Sum of cols. (a) through (f))<br>(g) | Proprietary<br>(h) | Code | GRAND TOTAL<br>(Sum of cols. (g) and (h))<br>(i) | Line No. |
| 121      | <b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>       | 171,758             | 288,302                | 0                          | 0                   | 40,117                  | 0                                                                                       | 500,177                                                     | 215,312            |      | 715,489                                          | 121      |
| 122      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 122      |
| 123      | <b>Section H - OTHER FINANCING SOURCES</b>                                          |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 123      |
| 124      | Proceeds of capital asset sales                                                     |                     |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | NR   | 0                                                | 124      |
| 125      | Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>                |                     |                        |                            |                     |                         |                                                                                         | 0                                                           | 391,035            | NR   | 391,035                                          | 125      |
| 126      | Proceeds of anticipatory warrants or other short-term debt                          |                     |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | A89  | 0                                                | 126      |
| 127      | <i>Regular transfers in and interfund loans</i>                                     |                     |                        |                            |                     | 161,654                 |                                                                                         | 161,654                                                     |                    |      | 161,654                                          | 127      |
| 128      | <i>Internal TIF loans and transfers in</i>                                          |                     |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                                | 128      |
| 129      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                                | 129      |
| 130      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                                | 130      |
| 131      | <b>TOTAL OTHER FINANCING SOURCES</b>                                                | 0                   | 0                      | 0                          | 0                   | 161,654                 | 0                                                                                       | 161,654                                                     | 391,035            |      | 552,689                                          | 131      |
| 132      | <b>TOTAL REVENUES except for beginning balances<br/>(Sum of lines 121 and 131)</b>  | 171,758             | 288,302                | 0                          | 0                   | 201,771                 | 0                                                                                       | 661,831                                                     | 606,347            |      | 1,268,178                                        | 132      |
| 133      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 133      |
| 134      | <b>Beginning fund balance July 1, 2012</b>                                          | 338,109             | 168,952                | 0                          | 417                 | 35,868                  | 0                                                                                       | 543,346                                                     | 204,602            |      | 747,948                                          | 134      |
| 135      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 135      |
| 136      | <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> <i>(Sum of lines 132 and 134)</i> | 509,867             | 457,254                | 0                          | 417                 | 237,639                 | 0                                                                                       | 1,205,177                                                   | 810,949            |      | 2,016,126                                        | 136      |
| 137      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 137      |
| 138      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 138      |
| 139      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 139      |
| 140      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 140      |
| 141      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 141      |
| 142      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 142      |
| 143      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 143      |
| 144      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 144      |
| 145      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 145      |
| 146      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 146      |
| 147      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 147      |
| 148      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 148      |
| 149      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 149      |
| 150      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 150      |
| 151      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 151      |
| 152      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 152      |
| 153      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 153      |
| 154      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 154      |
| 155      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 155      |
| 156      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 156      |
| 157      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 157      |
| 158      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 158      |
| 159      |                                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 159      |

| Part II  | EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 |                |                        | CITY OF GRAND MOUND        |                     |                         | <input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS |                                                             |                    |      |                                         |          |
|----------|---------------------------------------------------------------------------|----------------|------------------------|----------------------------|---------------------|-------------------------|-----------------------------------------------------------------------------------------|-------------------------------------------------------------|--------------------|------|-----------------------------------------|----------|
| Line No. | Item description                                                          | General<br>(a) | Special revenue<br>(b) | TIF special revenue<br>(c) | Debt service<br>(d) | Capital projects<br>(e) | Permanent<br>(f)                                                                        | Total governmental<br>(Sum of cols. (a) through (f))<br>(g) | Proprietary<br>(h) | Code | GRAND TOTAL<br>(Sum of col. (g))<br>(i) | Line No. |
| 1        | <b>Section A — PUBLIC SAFETY</b>                                          |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 1        |
| 2        | Police department/Crime prevention — Current operation                    | 13,243         |                        |                            |                     |                         |                                                                                         | 13,243                                                      |                    | E62  | 13,243                                  | 2        |
| 3        | Purchase of land and equipment                                            |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G62  | 0                                       | 3        |
| 4        | Construction                                                              |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | F62  | 0                                       | 4        |
| 5        | Jail — Current operation                                                  |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E04  | 0                                       | 5        |
| 6        | Purchase of land and equipment                                            |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G04  | 0                                       | 6        |
| 7        | Construction                                                              |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | F04  | 0                                       | 7        |
| 8        | Emergency management — Current operation                                  |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E89  | 0                                       | 8        |
| 9        | Purchase of land and equipment                                            |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G89  | 0                                       | 9        |
| 10       | Flood control — Current operation                                         |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E59  | 0                                       | 10       |
| 11       | Purchase of land and equipment                                            |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G59  | 0                                       | 11       |
| 12       | Construction                                                              |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | F59  | 0                                       | 12       |
| 13       | Fire department — Current operation                                       | 21,982         |                        |                            |                     |                         |                                                                                         | 21,982                                                      |                    | E24  | 21,982                                  | 13       |
| 14       | Purchase of land and equipment                                            |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G24  | 0                                       | 14       |
| 15       | Construction                                                              |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | F24  | 0                                       | 15       |
| 16       | Ambulance — Current operation                                             |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E32  | 0                                       | 16       |
| 17       | Purchase of land and equipment                                            | 2,295          |                        |                            |                     |                         |                                                                                         | 2,295                                                       |                    | G32  | 2,295                                   | 17       |
| 18       | Building inspections — Current operation                                  |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E66  | 0                                       | 18       |
| 19       | Purchase of land and equipment                                            |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G66  | 0                                       | 19       |
| 20       | Construction                                                              |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | F66  | 0                                       | 20       |
| 21       | Miscellaneous protective services — Current operation                     |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E66  | 0                                       | 21       |
| 22       | Purchase of land and equipment                                            |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G66  | 0                                       | 22       |
| 23       | Construction                                                              |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | F66  | 0                                       | 23       |
| 24       | Animal control — Current operation                                        | 147            |                        |                            |                     |                         |                                                                                         | 147                                                         |                    | E32  | 147                                     | 24       |
| 25       | Purchase of land and equipment                                            |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G32  | 0                                       | 25       |
| 26       | Construction                                                              |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | F32  | 0                                       | 26       |
| 27       | Other public safety — Current operation                                   |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E89  | 0                                       | 27       |
| 28       | Purchase of land and equipment                                            |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G89  | 0                                       | 28       |
| 29       |                                                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 29       |
| 30       |                                                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 30       |
| 31       |                                                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 31       |
| 32       |                                                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 32       |
| 33       |                                                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 33       |
| 34       |                                                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 34       |
| 35       |                                                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 35       |
| 36       |                                                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 36       |
| 37       |                                                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 37       |
| 38       |                                                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 38       |
| 39       |                                                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 39       |
| 40       | <b>TOTAL PUBLIC SAFETY</b>                                                | 37,667         | 0                      | 0                          | 0                   | 0                       | 0                                                                                       | 37,667                                                      |                    |      | 37,667                                  | 40       |

| Part II  | EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued |                |                        | CITY OF GRAND MOUND        |                     |                         | <input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS |                                                             |                    |      |                                         |          |
|----------|----------------------------------------------------------------------------------------|----------------|------------------------|----------------------------|---------------------|-------------------------|-----------------------------------------------------------------------------------------|-------------------------------------------------------------|--------------------|------|-----------------------------------------|----------|
| Line No. | Item description                                                                       | General<br>(a) | Special revenue<br>(b) | TIF special revenue<br>(c) | Debt service<br>(d) | Capital projects<br>(e) | Permanent<br>(f)                                                                        | Total governmental<br>(Sum of cols. (a) through (f))<br>(g) | Proprietary<br>(h) | Code | GRAND TOTAL<br>(Sum of col. (g))<br>(i) | Line No. |
| 41       | <b>Section B — PUBLIC WORKS</b>                                                        |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 41       |
| 42       | Roads, bridges, sidewalks — Current operation                                          | 6,232          | 60,143                 |                            |                     |                         |                                                                                         | 66,375                                                      |                    | E44  | 66,375                                  | 42       |
| 43       | Purchase of land and equipment                                                         |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G44  | 0                                       | 43       |
| 44       | Construction                                                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | F44  | 0                                       | 44       |
| 45       | Parking meter and off-street — Current operation                                       |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E60  | 0                                       | 45       |
| 46       | Purchase of land and equipment                                                         |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G60  | 0                                       | 46       |
| 47       | Construction                                                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | F60  | 0                                       | 47       |
| 48       | Street lighting — Current operation                                                    | 12,094         |                        |                            |                     |                         |                                                                                         | 12,094                                                      |                    | E44  | 12,094                                  | 48       |
| 49       | Traffic control safety — Current operation                                             |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E44  | 0                                       | 49       |
| 50       | Purchase of land and equipment                                                         |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G44  | 0                                       | 50       |
| 51       | Construction                                                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | F44  | 0                                       | 51       |
| 52       | Snow removal — Current operation                                                       |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E44  | 0                                       | 52       |
| 53       | Purchase of land and equipment                                                         |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G44  | 0                                       | 53       |
| 54       | Highway engineering — Current operation                                                |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E44  | 0                                       | 54       |
| 55       | Purchase of land and equipment                                                         |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G44  | 0                                       | 55       |
| 56       | Construction                                                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | F44  | 0                                       | 56       |
| 57       | Street cleaning — Current operation                                                    |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E81  | 0                                       | 57       |
| 58       | Purchase of land and equipment                                                         |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G81  | 0                                       | 58       |
| 59       | Airport (if not an enterprise) — Current operation                                     |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E01  | 0                                       | 59       |
| 60       | Purchase of land and equipment                                                         |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G01  | 0                                       | 60       |
| 61       | Construction                                                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | F01  | 0                                       | 61       |
| 62       | Garbage (if not an enterprise) — Current operation                                     | 10,622         | 4,248                  |                            |                     |                         |                                                                                         | 14,870                                                      |                    | E81  | 14,870                                  | 62       |
| 63       | Purchase of land and equipment                                                         |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G81  | 0                                       | 63       |
| 64       | Construction                                                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | F81  | 0                                       | 64       |
| 65       | Other public works — Current operation                                                 |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E89  | 0                                       | 65       |
| 66       | Purchase of land and equipment                                                         |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G89  | 0                                       | 66       |
| 67       | Construction                                                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | F89  | 0                                       | 67       |
| 68       |                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 68       |
| 69       |                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 69       |
| 70       |                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 70       |
| 71       |                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 71       |
| 72       |                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 72       |
| 73       |                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 73       |
| 74       |                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 74       |
| 75       |                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 75       |
| 76       |                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 76       |
| 77       |                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 77       |
| 78       |                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 78       |
| 79       |                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 79       |
| 80       | <b>TOTAL PUBLIC WORKS</b>                                                              | 28,948         | 64,391                 | 0                          | 0                   | 0                       | 0                                                                                       | 93,339                                                      |                    |      | 93,339                                  | 80       |



| Part II  | EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued |                |                        | CITY OF GRAND MOUND        |                     |                         | <input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS |                                                             |                    |      |                                         |          |
|----------|----------------------------------------------------------------------------------------|----------------|------------------------|----------------------------|---------------------|-------------------------|-----------------------------------------------------------------------------------------|-------------------------------------------------------------|--------------------|------|-----------------------------------------|----------|
| Line No. | Item description                                                                       | General<br>(a) | Special revenue<br>(b) | TIF special revenue<br>(c) | Debt service<br>(d) | Capital projects<br>(e) | Permanent<br>(f)                                                                        | Total governmental<br>(Sum of cols. (a) through (f))<br>(g) | Proprietary<br>(h) | Code | GRAND TOTAL<br>(Sum of col. (g))<br>(i) | Line No. |
| 81       | <b>Section C — HEALTH AND SOCIAL SERVICES</b>                                          |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 81       |
| 82       | Welfare assistance — Current operation                                                 |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E79  | 0                                       | 82       |
| 83       | Purchase of land and equipment                                                         |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G79  | 0                                       | 83       |
| 84       | City hospital — Current operation                                                      |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E36  | 0                                       | 84       |
| 85       | Purchase of land and equipment                                                         |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G36  | 0                                       | 85       |
| 86       | Construction                                                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | F36  | 0                                       | 86       |
| 87       | Payments to private hospitals — Current operation                                      |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E36  | 0                                       | 87       |
| 88       | Health regulation and inspections — Current operation                                  |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E32  | 0                                       | 88       |
| 89       | Purchase of land and equipment                                                         |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G32  | 0                                       | 89       |
| 90       | Construction                                                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | F32  | 0                                       | 90       |
| 91       | Water, air, and mosquito control — Current operation                                   |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E32  | 0                                       | 91       |
| 92       | Purchase of land and equipment                                                         |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G32  | 0                                       | 92       |
| 93       | Construction                                                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | F32  | 0                                       | 93       |
| 94       | Community mental health — Current operation                                            |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E32  | 0                                       | 94       |
| 95       | Purchase of land and equipment                                                         |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G32  | 0                                       | 95       |
| 96       | Construction                                                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | F32  | 0                                       | 96       |
| 97       | Other health and social services — Current operation                                   |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E79  | 0                                       | 97       |
| 98       | Purchase of land and equipment                                                         |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G79  | 0                                       | 98       |
| 99       | Construction                                                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | F79  | 0                                       | 99       |
| 100      |                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 100      |
| 101      |                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 101      |
| 102      |                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 102      |
| 103      | <b>TOTAL HEALTH AND SOCIAL SERVICES</b>                                                | 0              | 0                      | 0                          | 0                   | 0                       | 0                                                                                       | 0                                                           |                    |      | 0                                       | 103      |
| 104      |                                                                                        |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 104      |
| 105      |                                                                                        |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 105      |
| 106      |                                                                                        |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 106      |
| 107      |                                                                                        |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 107      |
| 108      |                                                                                        |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 108      |
| 109      |                                                                                        |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 109      |
| 110      |                                                                                        |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 110      |
| 111      |                                                                                        |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 111      |
| 112      |                                                                                        |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 112      |
| 113      |                                                                                        |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 113      |
| 114      |                                                                                        |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 114      |
| 115      |                                                                                        |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 115      |
| 116      |                                                                                        |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 116      |
| 117      |                                                                                        |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 117      |
| 118      |                                                                                        |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 118      |
| 119      |                                                                                        |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 119      |
| 120      |                                                                                        |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 120      |



| Part II  | EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued                                                |                |                        | CITY OF GRAND MOUND        |                     |                         | <input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS |                                                             |                    |      |                                         |          |
|----------|---------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------|----------------------------|---------------------|-------------------------|-----------------------------------------------------------------------------------------|-------------------------------------------------------------|--------------------|------|-----------------------------------------|----------|
| Line No. | Item description                                                                                                                      | General<br>(a) | Special revenue<br>(b) | TIF special revenue<br>(c) | Debt service<br>(d) | Capital projects<br>(e) | Permanent<br>(f)                                                                        | Total governmental<br>(Sum of cols. (a) through (f))<br>(g) | Proprietary<br>(h) | Code | GRAND TOTAL<br>(Sum of col. (g))<br>(i) | Line No. |
| 121      | <b>Section D — CULTURE AND RECREATION</b>                                                                                             |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 121      |
| 122      | Library services — Current operation                                                                                                  | 7,139          |                        |                            |                     |                         |                                                                                         | 7,139                                                       |                    | E52  | 7,139                                   | 122      |
| 123      | Purchase of land and equipment                                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G52  | 0                                       | 123      |
| 124      | Construction                                                                                                                          |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | F52  | 0                                       | 124      |
| 125      | Museum, band, theater — Current operation                                                                                             |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E61  | 0                                       | 125      |
| 126      | Purchase of land and equipment                                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G61  | 0                                       | 126      |
| 127      | Parks — Current operation                                                                                                             | 10,620         | 576                    |                            |                     |                         |                                                                                         | 11,196                                                      |                    | E61  | 11,196                                  | 127      |
| 128      | Purchase of land and equipment                                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G61  | 0                                       | 128      |
| 129      | Construction                                                                                                                          |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | F61  | 0                                       | 129      |
| 130      | Recreation — Current operation                                                                                                        | 2,743          |                        |                            |                     |                         |                                                                                         | 2,743                                                       |                    | E61  | 2,743                                   | 130      |
| 131      | Purchase of land and equipment                                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G61  | 0                                       | 131      |
| 132      | Construction                                                                                                                          |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | F61  | 0                                       | 132      |
| 133      | Cemetery — Current operation                                                                                                          | 6,976          | 3,522                  |                            |                     |                         |                                                                                         | 10,498                                                      |                    | E03  | 10,498                                  | 133      |
| 134      | Purchase of land and equipment                                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G03  | 0                                       | 134      |
| 135      | Community center, zoo, marina, and auditorium                                                                                         |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E61  | 0                                       | 135      |
| 136      | Other culture and recreation                                                                                                          |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E61  | 0                                       | 136      |
| 137      | Purchase of land and equipment                                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G61  | 0                                       | 137      |
| 138      | Construction                                                                                                                          |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | F61  | 0                                       | 138      |
| 139      | <b>TOTAL CULTURE AND RECREATION</b>                                                                                                   | 27,478         | 4,098                  | 0                          | 0                   | 0                       | 0                                                                                       | 31,576                                                      |                    |      | 31,576                                  | 139      |
| 140      | <b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>                                                                                 |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 140      |
| 141      | Community beautification — Current operation                                                                                          |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E89  | 0                                       | 141      |
| 142      | Purchase of land and equipment                                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G89  | 0                                       | 142      |
| 143      | Economic development — Current operation                                                                                              |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E89  | 0                                       | 143      |
| 144      | Purchase of land and equipment                                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G89  | 0                                       | 144      |
| 145      | Housing and urban renewal — Current operation                                                                                         | 33,487         | 235,973                |                            |                     |                         |                                                                                         | 269,460                                                     |                    | E50  | 269,460                                 | 145      |
| 146      | Purchase of land and equipment                                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G50  | 0                                       | 146      |
| 147      | Construction                                                                                                                          |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | F50  | 0                                       | 147      |
| 148      | Planning and zoning — Current operation                                                                                               |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E29  | 0                                       | 148      |
| 149      | Purchase of land and equipment                                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G29  | 0                                       | 149      |
| 150      | Other community and economic development — Current operation                                                                          |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E89  | 0                                       | 150      |
| 151      | Purchase of land and equipment                                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G89  | 0                                       | 151      |
| 152      | Construction                                                                                                                          |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | F89  | 0                                       | 152      |
| 153      | TIF Rebates                                                                                                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E89  | 0                                       | 153      |
| 154      | <b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>                                                                                       | 33,487         | 235,973                | 0                          | 0                   | 0                       | 0                                                                                       | 269,460                                                     |                    |      | 269,460                                 | 154      |
| 155      | TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other" |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 155      |
| 156      |                                                                                                                                       |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 156      |
| 157      |                                                                                                                                       |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 157      |
| 158      |                                                                                                                                       |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 158      |

| Part II  | EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued |                |                        | CITY OF GRAND MOUND        |                     |                         | <input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS |                                                             |                    |      |                                         |          |
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| Line No. | Item description                                                                       | General<br>(a) | Special revenue<br>(b) | TIF special revenue<br>(c) | Debt service<br>(d) | Capital projects<br>(e) | Permanent<br>(f)                                                                        | Total governmental<br>(Sum of cols. (a) through (f))<br>(g) | Proprietary<br>(h) | Code | GRAND TOTAL<br>(Sum of col. (g))<br>(i) | Line No. |
| 159      | <b>Section F — GENERAL GOVERNMENT</b>                                                  |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 159      |
| 160      | Mayor, council and city manager — Current operation                                    | 7,930          | 652                    |                            |                     |                         |                                                                                         | 8,582                                                       |                    | E29  | 8,582                                   | 160      |
| 161      | Purchase of land and equipment                                                         |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G29  | 0                                       | 161      |
| 162      | Clerk, Treasurer, financial administration — Current operation                         | 39,782         | 20,267                 |                            |                     |                         |                                                                                         | 60,049                                                      |                    | E23  | 60,049                                  | 162      |
| 163      | Purchase of land and equipment                                                         |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G23  | 0                                       | 163      |
| 164      | Elections — Current operation                                                          |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E89  | 0                                       | 164      |
| 165      | Purchase of land and equipment                                                         |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G89  | 0                                       | 165      |
| 166      | Legal services and city attorney — Current operation                                   | 1,161          |                        |                            |                     |                         |                                                                                         | 1,161                                                       |                    | E25  | 1,161                                   | 166      |
| 167      | Purchase of land and equipment                                                         |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G25  | 0                                       | 167      |
| 168      | City hall and general buildings — Current operation                                    | 19,408         | 1,418                  |                            |                     |                         |                                                                                         | 20,826                                                      |                    | E31  | 20,826                                  | 168      |
| 169      | Purchase of land and equipment                                                         |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G31  | 0                                       | 169      |
| 170      | Construction                                                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | F31  | 0                                       | 170      |
| 171      | Tort liability — Current operation                                                     |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E89  | 0                                       | 171      |
| 172      | Other general government — Current operation                                           |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | E89  | 0                                       | 172      |
| 173      | Purchase of land and equipment                                                         |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | G89  | 0                                       | 173      |
| 174      |                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 174      |
| 175      |                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 175      |
| 176      | <b>TOTAL GENERAL GOVERNMENT</b>                                                        | 68,281         | 22,337                 | 0                          | 0                   | 0                       | 0                                                                                       | 90,618                                                      |                    |      | 90,618                                  | 176      |
| 177      | <b>Section G — DEBT SERVICE</b>                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 177      |
| 178      |                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 178      |
| 179      |                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 179      |
| 180      |                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 180      |
| 181      |                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 181      |
| 182      | <b>TOTAL DEBT SERVICE</b>                                                              | 0              | 0                      | 0                          | 0                   | 0                       | 0                                                                                       | 0                                                           |                    |      | 0                                       | 182      |
| 183      | <b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>                                  |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      | 0                                       | 183      |
| 184      |                                                                                        |                |                        |                            |                     | 189,269                 |                                                                                         | 189,269                                                     |                    |      | 189,269                                 | 184      |
| 185      |                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 185      |
| 186      |                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 186      |
| 187      | <b>Subtotal Regular Capital Projects</b>                                               | 0              | 0                      | 0                          | 0                   | 189,269                 | 0                                                                                       | 189,269                                                     |                    |      | 189,269                                 | 187      |
| 188      | <b>— TIF CAPITAL PROJECTS — Specify</b>                                                |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      | 0                                       | 188      |
| 189      |                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 189      |
| 190      |                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 190      |
| 191      |                                                                                        |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                       | 191      |
| 192      | <b>Subtotal TIF Capital Projects</b>                                                   | 0              | 0                      | 0                          | 0                   | 0                       | 0                                                                                       | 0                                                           |                    |      | 0                                       | 192      |
| 193      | <b>TOTAL CAPITAL PROJECTS</b>                                                          | 0              | 0                      | 0                          | 0                   | 189,269                 | 0                                                                                       | 189,269                                                     |                    |      | 189,269                                 | 193      |
| 194      | <b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>                                      | 195,861        | 326,799                | 0                          | 0                   | 189,269                 | 0                                                                                       | 711,929                                                     |                    |      | 711,929                                 | 194      |
| 195      | <b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>                             |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 195      |
| 196      |                                                                                        |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                         | 196      |

| Part II  | EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued |                |                        | CITY OF GRAND MOUND           |                     |                         | <input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS |                                                                           |                    |      |                                            |          |
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| Line No. | Item description                                                                       | General<br>(a) | Special revenue<br>(b) | TIF<br>Special revenue<br>(c) | Debt service<br>(d) | Capital projects<br>(e) | Permanent Fund<br>(f)                                                                   | Total current<br>governmental<br>(Sum of cols.<br>(a) through (f))<br>(g) | Proprietary<br>(h) | Code | GRAND TOTAL<br>(Sum of<br>col. (h))<br>(i) | Line No. |
| 197      | Section I — BUSINESS TYPE ACTIVITIES                                                   |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    |      |                                            | 197      |
| 198      | Water — Current operation                                                              |                |                        |                               |                     |                         |                                                                                         |                                                                           | 69,850             | E91  | 69,850                                     | 198      |
| 199      | Purchase of land and equipment                                                         |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | G91  | 0                                          | 199      |
| 200      | Construction                                                                           |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | F91  | 0                                          | 200      |
| 201      | Sewer and sewage disposal — Current operation                                          |                |                        |                               |                     |                         |                                                                                         |                                                                           | 461,270            | E80  | 461,270                                    | 201      |
| 202      | Purchase of land and equipment                                                         |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | G80  | 0                                          | 202      |
| 203      | Construction                                                                           |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | F80  | 0                                          | 203      |
| 204      | Electric — Current operation                                                           |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | E92  | 0                                          | 204      |
| 205      | Purchase of land and equipment                                                         |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | G92  | 0                                          | 205      |
| 206      | Construction                                                                           |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | F92  | 0                                          | 206      |
| 207      | Gas Utility — Current operation                                                        |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | E93  | 0                                          | 207      |
| 208      | Purchase of land and equipment                                                         |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | G93  | 0                                          | 208      |
| 209      | Construction                                                                           |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | F93  | 0                                          | 209      |
| 210      | Parking — Current operation                                                            |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | E60  | 0                                          | 210      |
| 211      | Purchase of land and equipment                                                         |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | G60  | 0                                          | 211      |
| 212      | Construction                                                                           |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | F60  | 0                                          | 212      |
| 213      | Airport — Current operation                                                            |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | E01  | 0                                          | 213      |
| 214      | Purchase of land and equipment                                                         |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | G01  | 0                                          | 214      |
| 215      | Construction                                                                           |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | F01  | 0                                          | 215      |
| 216      | Landfill/Garbage — Current operation                                                   |                |                        |                               |                     |                         |                                                                                         |                                                                           | 42,287             | E81  | 42,287                                     | 216      |
| 217      | Purchase of land and equipment                                                         |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | G81  | 0                                          | 217      |
| 218      | Construction                                                                           |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | F81  | 0                                          | 218      |
| 219      | Hospital — Current operation                                                           |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | E36  | 0                                          | 219      |
| 220      | Purchase of land and equipment                                                         |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | G36  | 0                                          | 220      |
| 221      | Construction                                                                           |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | F36  | 0                                          | 221      |
| 222      | Transit — Current operation                                                            |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | E94  | 0                                          | 222      |
| 223      | Purchase of land and equipment                                                         |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | G94  | 0                                          | 223      |
| 224      | Construction                                                                           |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | F94  | 0                                          | 224      |
| 225      | Cable TV, telephone, Internet — Current operation                                      |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | E03  | 0                                          | 225      |
| 226      | Purchase of land and equipment                                                         |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | G03  | 0                                          | 226      |
| 227      | Housing authority — Current operation                                                  |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | E50  | 0                                          | 227      |
| 228      | Purchase of land and equipment                                                         |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | G50  | 0                                          | 228      |
| 229      | Construction                                                                           |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | F50  | 0                                          | 229      |
| 230      | Storm water — Current operation                                                        |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | E80  | 0                                          | 230      |
| 231      | Purchase of land and equipment                                                         |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | G80  | 0                                          | 231      |
| 232      | Construction                                                                           |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | F80  | 0                                          | 232      |
| 233      |                                                                                        |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    |      |                                            | 233      |
| 234      |                                                                                        |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    |      |                                            | 234      |
| 235      |                                                                                        |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    |      |                                            | 235      |
| 236      |                                                                                        |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    |      |                                            | 236      |

| Part II  | EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued | CITY OF GRAND MOUND |                        |                            |                     |                         | <input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS |                                                             |                    |      |                                                  |          |
|----------|----------------------------------------------------------------------------------------|---------------------|------------------------|----------------------------|---------------------|-------------------------|-----------------------------------------------------------------------------------------|-------------------------------------------------------------|--------------------|------|--------------------------------------------------|----------|
| Line No. | Item description                                                                       | General<br>(a)      | Special revenue<br>(b) | TIF special revenue<br>(c) | Debt service<br>(d) | Capital projects<br>(e) | Permanent<br>(f)                                                                        | Total governmental<br>(Sum of cols. (a) through (f))<br>(g) | Proprietary<br>(h) | Code | GRAND TOTAL<br>(Sum of cols. (g) and (h))<br>(i) | Line No. |
| 237      | <b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>                                    |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 237      |
| 238      | Other business type — Current operation                                                |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    | E89  | 0                                                | 238      |
| 239      | Purchase of land and equipment                                                         |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    | G89  | 0                                                | 239      |
| 240      | Construction                                                                           |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    | F89  | 0                                                | 240      |
| 241      |                                                                                        |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 241      |
| 242      | Enterprise Debt Service                                                                |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      | 0                                                | 242      |
| 243      | Enterprise Capital Projects                                                            |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      | 0                                                | 243      |
| 244      | Enterprise TIF Capital Projects                                                        |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      | 0                                                | 244      |
| 245      | Internal service funds — <i>Specify</i>                                                |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 245      |
| 246      |                                                                                        |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      | 0                                                | 246      |
| 247      |                                                                                        |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      | 0                                                | 247      |
| 248      |                                                                                        |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      | 0                                                | 248      |
| 249      |                                                                                        |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      | 0                                                | 249      |
| 250      |                                                                                        |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      | 0                                                | 250      |
| 251      | <b>TOTAL BUSINESS TYPE ACTIVITIES</b>                                                  |                     |                        |                            |                     |                         |                                                                                         |                                                             | 573,407            |      | 573,407                                          | 251      |
| 252      |                                                                                        |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 252      |
| 253      | <b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>                                   | 195,861             | 326,799                | 0                          | 0                   | 189,269                 | 0                                                                                       | 711,929                                                     | 573,407            |      | 1,285,336                                        | 253      |
| 254      | <b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>                        |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    | NE   |                                                  | 254      |
| 255      | Regular transfers out                                                                  | 161,654             |                        |                            |                     |                         |                                                                                         | 161,654                                                     |                    |      | 161,654                                          | 255      |
| 256      | Internal TIF loans/repayments and transfers out                                        |                     |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                                | 256      |
| 257      |                                                                                        |                     |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                                | 257      |
| 258      | <b>TOTAL OTHER FINANCING USES</b>                                                      | 161,654             | 0                      | 0                          | 0                   | 0                       | 0                                                                                       | 161,654                                                     | 0                  |      | 161,654                                          | 258      |
| 259      | <b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>          | 357,515             | 326,799                | 0                          | 0                   | 189,269                 | 0                                                                                       | 873,583                                                     | 573,407            |      | 1,446,990                                        | 259      |
| 260      |                                                                                        |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 260      |
| 261      | <b>Ending fund balance June 30, 2013:</b>                                              |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 261      |
| 262      | <b>Governmental:</b>                                                                   |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 262      |
| 263      | <b>Nonspendable</b>                                                                    |                     |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                                | 263      |
| 264      | <b>Restricted</b>                                                                      |                     |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                                | 264      |
| 265      | <b>Committed</b>                                                                       |                     |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                                | 265      |
| 266      | <b>Assigned</b>                                                                        |                     |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                                | 266      |
| 267      | <b>Unassigned</b>                                                                      |                     |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                                | 267      |
| 268      | <b>Total Governmental</b>                                                              | 0                   | 0                      | 0                          | 0                   | 0                       | 0                                                                                       | 0                                                           |                    |      | 0                                                | 268      |
| 269      | <b>Proprietary</b>                                                                     |                     |                        |                            |                     |                         |                                                                                         |                                                             | 237,542            |      | 237,542                                          | 269      |
| 270      | <b>Total ending fund balance June 30, 2013</b>                                         | 152,352             | 130,455                | 0                          | 417                 | 48,370                  | 0                                                                                       | 331,594                                                     | 237,542            |      | 569,136                                          | 270      |
| 271      | <b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>                                   | 509,867             | 457,254                | 0                          | 417                 | 237,639                 | 0                                                                                       | 1,205,177                                                   | 810,949            |      | 2,016,126                                        | 271      |
| 272      |                                                                                        |                     |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 272      |

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF GRAND MOUND

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

|                        |                                        |                |                      |
|------------------------|----------------------------------------|----------------|----------------------|
| Purpose                | Amount paid to other local governments | Purpose        | Amount paid to State |
| Correction.....        | M05 \$                                 | Highways.....  | L44 \$               |
| Health.....            | M32                                    | All other..... | L89 \$               |
| Highways.....          | M44                                    |                |                      |
| Transit subsidies..... | M94                                    |                |                      |
| Libraries.....         | M52 7,139                              |                |                      |
| Police protection..... | M62 13,243                             |                |                      |
| Sewerage.....          | M80                                    |                |                      |
| Sanitation.....        | M81 33,153                             |                |                      |
| All other.....         | M89 \$ \$                              |                |                      |

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

|  |        |                     |  |
|--|--------|---------------------|--|
|  |        | Amount - Omit cents |  |
|  | Z00 \$ | 86,421              |  |

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

|                       |                                   |                             |               |                                |                 |                |            |                             |
|-----------------------|-----------------------------------|-----------------------------|---------------|--------------------------------|-----------------|----------------|------------|-----------------------------|
| A. Long-term debt     |                                   | Debt during the fiscal year |               | Debt Outstanding JUNE 30, 2013 |                 |                |            | Interest paid this year (h) |
| Purpose               | Debt outstanding JULY 1, 2012 (a) | Issued (b)                  | Retired (c)   | General obligation (d)         | TIF revenue (e) | Revenue (f)    | Other (g)  |                             |
| 1. Water utility      | 19U \$ 321,000                    | 29U \$                      | 39U \$ 21,000 | 49U \$                         | 49U \$          | 49U \$ 300,000 | 49U \$     |                             |
| 2. Sewer utility      | 19U 77,000                        | 29U 393,000                 | 39U 20,000    | 49U                            | 49U             | 49U 450,000    | 49U        | I89 6,947                   |
| 3. Electric utility   | 19U                               | 29U                         | 39U           | 49U                            | 49U             | 49U            |            | I92                         |
| 4. Gas utility        | 19U                               | 29U                         | 39U           | 49U                            | 49U             | 49U            |            | I93                         |
| 5. Transit-bus        | 19U                               | 29U                         | 39U           | 49U                            | 49U             | 49U            |            | I94                         |
| 6. Industrial Revenue | 19T                               | 24T                         | 34T           |                                | 44T             | 44T            |            | I89                         |
| 7. Mortgage revenue   | 19T                               | 24T                         | 34T           |                                | 44T             | 44T            |            | I89                         |
| 8. TIF revenue        | 19U                               | 29U                         | 39U           | 49U                            | 49U             | 49U            | 49U        | I89                         |
| 9. WGML Truck         | 19U 33,200                        | 29U                         | 39U 14,301    | 49U                            | 49U             | 49U            | 49U 18,899 | I89                         |
| 10.                   | 19U                               | 29U                         | 39U           | 49U                            | 49U             | 49U            | 49U        | I89                         |
| 11.                   | 19U                               | 29U                         | 39U           | 49U                            | 49U             | 49U            | 49U        | I89                         |
| 12.                   | 19U                               | 29U                         | 39U           | 49U                            | 49U             | 49U            | 49U        | I89                         |
| 13.                   | 19U                               | 29U                         | 39U           | 49U                            | 49U             | 49U            | 49U        | I89                         |
| 14.                   | 19U                               | 29U                         | 39U           | 49U                            | 49U             | 49U            | 49U        | I89                         |
| Total long-term debt  | 431,200                           | 393,000                     | 55,301        | 0                              | 0               | 750,000        | 18,899     | 16,577                      |

B. Short-term debt

Amount - Omit cents

|                                 |        |  |
|---------------------------------|--------|--|
| Outstanding as of JULY 1, 2012  | 61V \$ |  |
| Outstanding as of JUNE 30, 2013 | 64V \$ |  |

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

|    |                     |            |           |
|----|---------------------|------------|-----------|
|    | Amount - Omit cents |            |           |
| \$ | 27,815,040          | x .05 = \$ | 1,390,752 |

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

|                                                                                                                                                                                                                                         |                             |                             |                              |                     |  |           |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------|------------------------------|---------------------|--|-----------|
| Type of asset                                                                                                                                                                                                                           | Amount - Omit cents         |                             |                              |                     |  | Total (e) |
|                                                                                                                                                                                                                                         | Bond and interest funds (a) | Bond construction funds (b) | Pension/retirement funds (c) | all other funds (d) |  |           |
| Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property. | W01                         | W31                         | W61                          |                     |  |           |
|                                                                                                                                                                                                                                         | \$                          | 569,136                     | \$                           |                     |  | 569,136   |
|                                                                                                                                                                                                                                         | REMARKS                     |                             |                              |                     |  | V98       |

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